


Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Prism Johnson Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003
per Firoz Pradhan
Partner
Membership No.: 109360
UDIN: 25109360BMKYHO4596
Place: Mumbai
Date: August 7, 2025

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from Operations :				
(a)	Net Sales	1,762.77	1,927.82	1,630.05	6,697.40
(b)	Other Operating Income	8.10	10.99	2.23	28.29
2	Other Income	10.26	13.02	14.62	131.36
3	Total Income	1,781.13	1,951.83	1,646.90	6,857.05
4	Expenses :				
(a)	Cost of materials consumed	396.39	404.79	372.50	1,513.98
(b)	Purchases of stock-in-trade	273.95	371.01	290.34	1,253.46
(c)	Changes in inventories	(23.41)	(13.41)	(87.78)	(43.11)
(d)	Power and fuel	296.46	295.43	290.88	1,032.23
(e)	Freight outward	239.97	242.31	227.09	866.54
(f)	Other manufacturing expenses	134.38	152.29	129.30	565.48
(g)	Employee benefits expense	143.37	135.59	129.49	541.90
(h)	Finance costs	41.77	49.34	49.23	201.67
(i)	Depreciation, amortisation and impairment expense	119.46	117.70	101.72	430.52
(j)	Other expenses	147.17	169.01	144.74	597.62
5	Total Expenses	1,769.51	1,924.06	1,647.51	6,960.29
6	Profit / (Loss) before Exceptional items and Tax	11.62	27.77	(0.61)	(103.24)
7	Exceptional Items (Refer note no. 2)	0.50	(147.33)	-	(145.86)
8	Profit / (Loss) before Tax	11.12	175.10	(0.61)	42.62
9	Tax expenses :				
	Current Tax	3.74	4.55	(0.18)	4.55
	Deferred Tax	(0.94)	36.38	0.04	2.80
	Adjustment of tax relating to earlier periods	-	1.15	-	(66.92)
10	Net Profit / (Loss) for the period after Tax	8.32	133.02	(0.47)	102.19
11	Other Comprehensive Income				
	Items that will not be re-classified to Profit or Loss	0.01	0.95	(1.48)	(2.59)
	Income tax relating to items that will not be reclassified to profit or loss	-	(0.24)	0.37	0.65
12	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	8.33	133.73	(1.58)	100.25
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
14	Other Equity				987.89
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.17	2.64	(0.01)	2.03



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Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 7, 2025. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Loss due to fire in office premises of RMC Division	0.50	-	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	(149.19)	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	1.86	-	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)
	Total	0.50	(147.33)	-	(145.86)

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
i	Outstanding Debt (₹ Crores)	846.37	897.85	1,116.37	897.85
ii	Net Worth (₹ Crores)	1,499.58	1,491.25	1,389.42	1,491.25
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.35	3.76	1.95	1.76
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	5.48	8.93	3.85	4.20
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.56	0.60	0.80	0.60
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.81	0.86	0.94	0.86
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(2.05)	(2.77)	(7.92)	(2.77)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.58%	0.55%	0.45%	2.39%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	54.73%	54.60%	52.05%	54.60%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	15.30%	15.89%	19.57%	15.89%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables {Net}) - annualised	10.61	11.69	10.09	10.23
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	15.75	18.05	13.96	15.85
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	9.22%	9.43%	8.33%	5.94%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	0.47%	6.90%	-0.03%	1.53%

- During the quarter ended June 30, 2025, the Company has terminated the Power Consumption Agreement ("PCA") executed on May 31, 2023 with ReNew Green (MPR Two) Private Limited ('ReNew'), a special purpose vehicle for setting up captive wind power project aggregating 24 MW for supply to the Cement Plant of the Company at Satna, Madhya Pradesh in which the Company hold 45% shareholding having investment value of ₹ 7.28 Crores, pursuant to material breach of terms of the PCA by ReNew. As per the terms of the PCA, the Share Subscription and Shareholders Agreement dated May 30, 2023 also stands terminated, being co-terminus with PCA. Consequent to the termination of the above agreements, ReNew ceased to be an associate of the Company with effect from May 30, 2025 as per Indian Accounting Standards (Ind AS).

As efforts to amicably resolve the dispute reached an impasse, both parties have agreed to initiate arbitration proceedings. The Company believes it has strong case on merits and is likely to succeed in the matter.

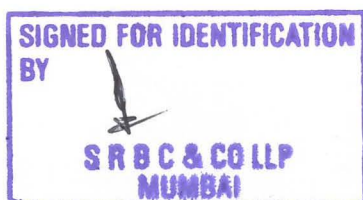
- The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR



Place : Mumbai
Date : August 7, 2025



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Segment Revenue				
	a) Cement	913.55	896.14	773.44	3,022.28
	b) HRJ	533.06	674.51	509.85	2,308.16
	c) RMC	330.72	373.91	353.32	1,413.54
	Total	1,777.33	1,944.56	1,636.61	6,743.98
	Less : Inter segment revenue	6.46	5.75	4.33	18.29
	Total Revenue from operations	1,770.87	1,938.81	1,632.28	6,725.69
2	Segment Results (Refer note no. 2 below)				
	a) Cement	74.28	53.13	49.74	(5.73)
	b) HRJ	(10.43)	174.50	(12.09)	171.64
	c) RMC	(16.41)	(10.66)	3.13	(28.81)
	Total	47.44	216.97	40.78	137.10
	Less : (i) Finance costs	41.77	49.34	49.23	201.67
	(ii) Other Un-allocable expenditure net of un-allocable income	(5.45)	(7.47)	(7.84)	(107.19)
	Total Profit / (Loss) before Tax	11.12	175.10	(0.61)	42.62
3	Segment Assets				
		As at June 30, 2025 Unaudited	As at March 31, 2025 Audited	As at June 30, 2024 Unaudited	As at March 31, 2025 Audited
	a) Cement	2,819.67	2,739.43	2,863.66	2,739.43
	b) HRJ	1,344.47	1,368.64	1,305.56	1,368.64
	c) RMC	748.93	742.56	776.21	742.56
	d) Unallocated	618.99	801.13	759.08	801.13
	Total	5,532.06	5,651.76	5,704.51	5,651.76
4	Segment Liabilities				
	a) Cement	1,787.54	1,682.34	1,801.44	1,682.34
	b) HRJ	684.87	817.81	671.18	817.81
	c) RMC	638.57	686.44	652.51	686.44
	d) Unallocated	921.50	973.92	1,189.96	973.92
	Total	4,032.48	4,160.51	4,315.09	4,160.51
5	Capital Employed				
	a) Cement	1,032.13	1,057.09	1,062.22	1,057.09
	b) HRJ	659.60	550.83	634.38	550.83
	c) RMC	110.36	56.12	123.70	56.12
	d) Unallocated	(302.51)	(172.79)	(430.88)	(172.79)
	Total	1,499.58	1,491.25	1,389.42	1,491.25

Notes :

- The operating segments identified are a) Cement b) HRJ and c) RMC - Ready mixed Concrete. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- The figures for segment revenue and segment results for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- Figures of the previous periods have been regrouped wherever necessary.

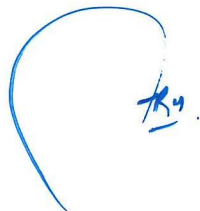
For and on behalf of the Board of Directors


VIJAY AGGARWAL
 MANAGING DIRECTOR



Place : Mumbai
Date : August 7, 2025





24.

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Prism Johnson Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

(a) Holding Company:

Prism Johnson Limited

(b) Subsidiaries:

1. Raheja QBE General Insurance Company Limited
2. H & R Johnson (India) TBK Limited
3. Antique Granito Private Limited
(formerly known as Antique Marbonite Private Limited)
4. Small Luxetile Tiles Private Limited
(formerly known as Small Johnson Floor Tiles private Limited)
5. Sentini Cermica Private Limited
6. Stellar Ceramics Private Limited
(formerly known as Spectrum Johnson Tiles Private Limited)
7. Coral Gold Tiles Private Limited



Prism Johnson Limited**Unaudited Consolidated Financial Results - June 30, 2025****Page 2 of 3**

8. TBK Venkataramiah Tile Bath Kitchen Private Limited
9. TBK Prathap Tile Bath Kitchen Private Limited
10. TBK Samiyaz Tile Bath Kitchen Private Limited
11. TBK Rangoli Tile Bath Kitchen Private Limited
12. Sanskar Ceramics Private Limited
13. RMC Readymix Porcelano (India) Limited
14. Prism Concrete Solutions Limited
15. Prism Johnson Building Solutions Limited
16. PJI Cement Limited
17. Sunbath Sanitary Private Limited

(c) Associates:

1. CSE Solar Parks Satna Private Limited
2. Renew Green (MPR Two) Private Limited (upto May 30, 2025)
3. Sunspring Solar Private Limited

(d) Joint ventures:

1. Ardex Endura (India) Private Limited
2. TBK Deepgiri Tile Bath Kitchen Private Limited
3. TBK Florance Ceramics Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
 - 17 subsidiaries, whose unaudited interim financial results include total revenues of Rs 321.34 crores, total net loss after tax of Rs. 16.99 crores, total comprehensive loss of Rs. 4.84 crores, for the quarter ended June 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.
 - 3 joint ventures, whose unaudited interim financial results include Group's share of net profit of Rs. 3.36 crores and Group's share of total comprehensive income of Rs. 3.36 crores for the quarter ended June 30, 2025, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.



Prism Johnson Limited**Unaudited Consolidated Financial Results - June 30, 2025****Page 3 of 3**

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- 3 associates, whose interim financial results includes the Group's share of net profit/loss of Rs. Nil and Group's share of total comprehensive income of Rs. Nil for the quarter ended June 30, 2025.

The unaudited interim financial results and other unaudited financial information of these associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

8. The joint statutory auditors of Raheja QBE General Insurance Limited ("Raheja QBE"), a subsidiary company, without modifying their conclusion on the unaudited financial results of Raheja QBE has stated in the Other Matter section that:

The estimate of liabilities of claims Incurred but Not Reported ("IBNR"), Claims Incurred But Not Enough Reported ("IBNER") and Premium Deficiency Reserve (the "PDR") as at June 30, 2025 have been duly certified by Raheja QBE's Appointed Actuary and in his opinion, the norms and assumptions for such valuation are in accordance with the guidelines issued by the Insurance Regulatory and Development Authority of India ("IRDAI"/"Authority") and the Institute of Actuaries of India in concurrence with the Authority. The joint statutory auditors of Raheja QBE have relied upon the Appointed Actuary's certificate in this regard for forming an opinion on the valuation of liabilities for outstanding claims reserves.

Our conclusion is not modified in respect to the above matter based on the conclusion drawn by the joint statutory auditors of Raheja QBE.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

**per Firoz Pradhan**

Partner

Membership No.: 109360

UDIN: 25109360BMKYHP7835

Place: Mumbai

Date: August 7, 2025



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from Operations :				
(a)	Net Sales	1,895.37	2,073.39	1,728.21	7,211.47
(b)	Other Operating Income	26.38	28.94	18.62	98.74
2	Other Income	8.17	12.86	13.99	128.17
3	Total Income	1,929.92	2,115.19	1,760.82	7,438.38
4	Expenses :				
(a)	Cost of materials consumed	469.60	487.93	452.42	1,836.81
(b)	Purchases of stock-in-trade	117.49	157.84	124.88	528.62
(c)	Changes in inventories	(35.01)	10.91	(96.09)	(35.15)
(d)	Power and fuel	362.78	368.75	360.96	1,315.43
(e)	Freight outward	241.53	242.76	227.60	868.01
(f)	Other manufacturing expenses	142.81	162.36	136.22	598.70
(g)	Employee benefits expense	173.94	167.42	158.99	666.23
(h)	Finance costs	46.33	55.33	54.66	223.22
(i)	Depreciation, amortisation and impairment expense	135.68	132.99	111.57	483.42
(j)	Other expenses	280.20	316.86	249.61	1,113.20
5	Total Expenses	1,935.35	2,103.15	1,780.82	7,598.49
6	Profit / (Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	(5.43)	12.04	(20.00)	(160.11)
7	Share of Profit / (Loss) of Associates & Joint Ventures accounted by using the equity method	3.36	6.60	3.98	18.76
8	Exceptional Items (Refer note no. 2)	0.50	(147.33)	-	(145.86)
9	Profit / (Loss) before Tax	(2.57)	165.97	(16.02)	4.51
10	Tax expenses :				
	Current Tax	4.39	6.17	1.87	9.24
	Deferred Tax	(1.40)	37.67	0.36	3.06
	Adjustment of tax relating to earlier periods	-	1.12	0.01	(52.90)
11	Net Profit / (Loss) for the period after Tax	(5.56)	121.01	(18.26)	45.11
	Non-controlling Interest (on net profit / (loss) for the period)	(8.10)	(8.29)	(10.56)	(34.82)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	2.54	129.30	(7.70)	79.93
12	Other Comprehensive Income				
	Items that will not be re-classified to profit or loss	0.09	1.23	(1.48)	(2.32)
	Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.35)	0.37	0.54
	Items that will be re-classified to profit or loss	12.09	7.56	0.77	16.75
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the period	12.16	8.44	(0.34)	14.97
	Non-controlling Interest (Other Comprehensive Income)	5.95	3.83	0.38	8.33
	Other Comprehensive Income after Non-controlling Interest (net of tax)	6.21	4.61	(0.72)	6.64
13	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	6.60	129.45	(18.60)	60.08
	Total Non-controlling Interest	(2.15)	(4.46)	(10.18)	(26.49)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	8.75	133.91	(8.42)	86.57
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
15	Other Equity				974.65
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.05	2.57	(0.15)	1.59



**SIGNED FOR IDENTIFICATION
BY**

**S R B C & CO LLP
MUMBAI**

Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 7, 2025. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Loss due to fire in office premises of RMC Division	0.50	-	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	(149.19)	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	1.86	-	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)
	Total	0.50	(147.33)	-	(145.86)

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
i	Outstanding Debt (₹ Crores)	1,028.02	1,108.25	1,275.12	1,108.25
ii	Net Worth (₹ Crores)	1,486.76	1,478.01	1,380.54	1,478.01
iii	Capital Redemption Reserve (₹ Crores)	20.71	20.71	20.71	20.71
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.12	3.41	1.63	1.62
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	4.92	7.87	3.30	3.82
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.69	0.75	0.92	0.75
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.86	0.84	0.90	0.84
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(2.26)	(2.04)	(3.95)	(2.04)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables {Gross})	0.44%	0.53%	0.41%	1.90%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	53.14%	53.91%	53.48%	53.91%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	14.02%	15.14%	17.86%	15.14%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables {Net}) - annualised	8.45	9.84	9.92	9.40
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	13.51	15.17	12.10	13.72
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	8.89%	9.04%	7.65%	5.80%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-0.29%	5.84%	-1.06%	0.63%

- During the quarter ended June 30, 2025, the Company has terminated the Power Consumption Agreement ("PCA") executed on May 31, 2023 with ReNew Green (MPR Two) Private Limited ("ReNew"), a special purpose vehicle for setting up captive wind power project aggregating 24 MW for supply to the Cement Plant of the Company at Satna, Madhya Pradesh in which the Company hold 45% shareholding having investment value of ₹ 7.28 Crores, pursuant to material breach of terms of the PCA by ReNew. As per the terms of the PCA, the Share Subscription and Shareholders Agreement dated May 30, 2023 also stands terminated, being co-terminus with PCA. Consequent to the termination of the above agreements, ReNew ceased to be an associate of the Company with effect from May 30, 2025 as per Indian Accounting Standards (Ind AS).

As efforts to amicably resolve the dispute reached an impasse, both parties have agreed to initiate arbitration proceedings. The Company believes it has strong case on merits and is likely to succeed in the matter.



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- 5 The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- 6 During the year ended March 31, 2025, the Group based on commonly prevailing practices had reviewed and reassessed the classification of certain income and expenses pertaining to insurance business and accordingly figures for the quarter ended June 30, 2024 have been regrouped/reclassified to conform to current period's classification, as given under :
- (a) Reinsurance premium expenses of ₹ 18.71 Crores for the quarter ended June 30, 2024 classified under other expenses have been netted off against premium income classified under revenue from operations.
- (b) Reinsurance claim recoveries of ₹ (3.68) Crores and commission income of ₹ 1.29 Crores for the quarter ended June 30, 2024 classified under other operating income have been netted off against claim expense and commission expense respectively classified under other expenses.
- The management believes that the above reclassification does not have any material impact on the information presented.



For and on behalf of the Board of Directors



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 7, 2025



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended		Year ended	
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Segment Revenue				
	a) Cement	913.55	896.14	773.44	3,022.28
	b) HRJ	546.37	694.54	539.02	2,392.55
	c) RMC	335.85	375.56	353.17	1,414.91
	d) Insurance	132.44	141.99	85.53	498.91
	Total	1,928.21	2,108.23	1,751.16	7,328.65
	Less : Inter segment revenue	6.46	5.90	4.33	18.44
	Total Revenue from operations	1,921.75	2,102.33	1,746.83	7,310.21
2	Segment Results (Refer note no. 2 below)				
	a) Cement	74.28	55.46	49.68	(3.38)
	b) HRJ	(10.17)	181.10	3.70	201.17
	c) RMC	(17.57)	(11.90)	2.31	(33.48)
	d) Insurance	(7.66)	(11.76)	(24.23)	(44.66)
	Total	38.88	212.90	31.46	119.65
	Less : (i) Finance costs	46.33	55.33	54.66	223.22
	(ii) Other Un-allocable expenditure net of un-allocable income	(4.88)	(8.40)	(7.18)	(108.08)
	Total Profit / (Loss) before Tax	(2.57)	165.97	(16.02)	4.51
3	Segment Assets				
		As at June 30, 2025 Unaudited	As at March 31, 2025 Audited	As at June 30, 2024 Unaudited	As at March 31, 2025 Audited
	a) Cement	2,822.15	2,741.91	2,861.25	2,741.91
	b) HRJ	1,886.98	1,909.81	1,849.42	1,909.81
	c) RMC	749.34	741.53	778.29	741.53
	d) Insurance	1,609.61	1,442.73	1,198.08	1,442.73
	e) Unallocated	265.94	481.88	453.08	481.88
	Total	7,334.02	7,317.86	7,140.12	7,317.86
4	Segment Liabilities				
	a) Cement	1,787.54	1,682.34	1,801.44	1,682.34
	b) HRJ	817.33	928.49	825.32	928.49
	c) RMC	645.80	690.84	656.24	690.84
	d) Insurance	1,459.21	1,319.92	1,097.04	1,319.92
	e) Unallocated	1,137.38	1,218.26	1,379.54	1,218.26
	Total	5,847.26	5,839.85	5,759.58	5,839.85
5	Capital Employed				
	a) Cement	1,034.61	1,059.57	1,059.81	1,059.57
	b) HRJ	1,069.65	981.32	1,024.10	981.32
	c) RMC	103.54	50.69	122.05	50.69
	d) Insurance	150.40	122.81	101.04	122.81
	e) Unallocated	(871.44)	(736.38)	(926.46)	(736.38)
	Total	1,486.76	1,478.01	1,380.54	1,478.01

Notes :

- The operating segments identified are a) Cement b) HRJ c) RMC - Ready mixed Concrete and d) Insurance. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- The figures for segment revenue and segment results for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 7, 2025

